



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON D.C. 20548

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April 18, 1983



B-115398

HEADS OF DEPARTMENTS AND AGENCIES

Subject: Statement of Accounting Principles
and Standards for Federal Agencies

The Federal Managers' Financial Integrity Act of 1982, recently codified as 31 U.S.C. 3512(b) and (c), requires the head of each executive agency to report to the President and the Congress annually on whether the agency's accounting system conforms to the principles, standards, and related requirements prescribed by the Comptroller General. The first report must be made by December 31, 1983.

Title 2 of the General Accounting Office (GAO) Policy and Procedures Manual for Guidance of Federal Agencies contains the principles and standards for accounting to be observed by Federal agencies and instructions for obtaining the Comptroller General's approval of Federal agency accounting systems. In order to facilitate preparation of the annual reports required by the Federal Managers' Financial Integrity Act, the General Accounting Office has prepared a statement (enclosure) which specifies the accounting principles and standards that must be used to meet the conformity requirement of the act.

The enclosed statement is based on the current title 2 and GAO's Review Guide for Federal Agencies Accounting Systems Designs, issued in January 1977. The enclosed statement organizes title 2 principles, standards, and requirements by subject such as financial reporting and fund control the same as the review guide but does not include the section on internal controls from that guide. We are issuing a separate document on internal control standards because of the emphasis the Federal Managers' Financial Integrity Act places on internal controls.

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Comptroller General
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Enclosure

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STATEMENT OF ACCOUNTING PRINCIPLES
AND STANDARDS FOR FEDERAL AGENCIES

SECTION 1

STATUTORY REQUIREMENTS AND RELATIONSHIP TO OTHER SYSTEMS

APPLICABLE PRINCIPLES AND STANDARDS

Statutory requirements

An agency must comply with the provisions of all applicable laws relating to agency accounting and to the administration of the funds and appropriations for which it is responsible. (Sec. 8.1)

Relationship to other financial management functions

The accounting system of each agency shall be designed to meet all internal needs for cost and other financial data for planning, programming, budgeting, control, and reporting of agency operations. (Sec 8.2)

To the extent possible, planning, programming, budgeting, and accounting classifications shall be consistent with each other and should be synchronized with the agency's organizational structure. Such consistency is necessary so that data produced by an accounting system will be of maximum use in support of internal operating budgets and budgets that are presented to the Congress. (Sec. 8.6)

SECTION 2

FINANCIAL REPORTING
REPORTS TO BE PREPARED

APPLICABLE PRINCIPLES AND STANDARDS

The financial data produced by the accounting system must be useful to the officials requiring it. (Sec. 8.4)

Agencies financed from appropriations or similar authorizations should prepare periodic reports on the status of such authorization as prescribed by the Office of Management and Budget (OMB). (Sec. 17.2(d))

Special financial reports required by the Congress, its committees, and the central agencies should be prepared in accordance with prescribed instructions. (Sec 17.2(f))

Financial reports to be prepared and the data to be included on each follow:

- Statements of assets and liabilities should disclose the bases on which major categories of assets are accounted for and reported, the nature of any significant restrictions on use of assets, the amount and nature of significant contingent liabilities, and such explanatory information on the assets and liabilities as is necessary to fully and clearly disclose the financial position of the entity. (Sec. 17.2(a))
- Agencies carrying on business-type activities should prepare statements of operations disclosing revenues and costs. Applicable costs incurred to produce revenues from sales of materials or services should be compared or matched with the amount of such revenues in preparing financial reports on revenue-producing operations. (Sec. 17.2(b))
- Agencies other than those carrying on business-type activities should prepare statements showing revenues classified by source and applied costs, by budget activities, or by some other meaningful basis which is useful for management purposes. (Sec. 17.2(b))

Statements of financial position and results of operations should be accompanied by statements of sources and application of funds. For Federal activities, these statements are to be presented on the gross basis. (Sec. 17.2(c))

Financial performance in relation to statutory or other limitations prescribed by higher authority shall be specifically reported. (Sec. 17.3(a)(7))

Separate statements should be prepared for each fund. Combined or consolidated statements for two or more funds should be prepared if such statements will better present the financial operation or condition of the agency. (Sec. 17.2(e))

SECTION 3

FINANCIAL REPORTING ADEQUACY OF REPORTS

APPLICABLE PRINCIPLES AND STANDARDS

Adequacy of financial statements

Financial reports should be prepared to clearly disclose significant financial facts about agency operations and activities. (Sec. 17.1)

The amount of detailed information shown, including explanatory notes as to unusual items, graphic presentations where appropriate, and accompanying interpretative

comment shall be sufficient to provide a clear and complete report. However, unnecessary detail shall be avoided particularly where the effect of its inclusion would be to obscure significant financial data. (Sec. 17.3(a)(6))

The effect of all transactions occurring during an accounting period shall be included in the financial reports for that period. (Sec. 8.10(b))

Adequacy of cost reports

An accounting system must provide a basis for reporting costs of performance in accordance with:

1. major organizational segments,
2. budget activities, and
3. program structure. (Sec. 8.2)

Agency accounting systems must produce appropriate data on the cost of carrying out operations. (Sec. 16.3)

Cost reports by area of responsibility should be consistent with the assignment of responsibility. (Sec. 16.4(3))

SECTION 4

FINANCIAL REPORTING REPORT QUALITIES

APPLICABLE PRINCIPLES AND STANDARDS

Internal reporting pattern

The basic pattern followed in the preparation and submission of internal financial reports should be in conformity with assignments of responsibility to organizational units. (Sec. 17.3(d))

Timeliness

Financial data must be promptly presented. (Sec. 8.4)

Financial reports should be prepared and issued as often as necessary to be of maximum use to management officials and to meet prescribed external requirements. (Sec. 17.1)

Generally, reports should be prepared to cover--or be issued at the end of--accounting periods of 4 weeks or a calendar month. (Sec. 17.1)

All needed reports must be produced promptly to be of maximum usefulness. The issuance of reports should not be delayed, and the cost and effort should not be incurred to produce relatively minor refinements of data. (Sec. 17.3(c))

Financial reports prepared by Federal agencies must comply with the specific requirements of applicable laws and regulations as to frequency. (Sec. 17.3(b))

Requirements for all reports

All essential financial facts relating to the scope and purposes of each report and the period of time involved shall be included and clearly displayed. (Sec. 17.3(a)(1))

The financial data reported shall be derived from accounts that are maintained on a consistent basis from period to period; material changes in accounting policies or methods and their effect shall be clearly explained. (Sec. 17.3(a)(8))

All appropriate steps should be taken to avoid bias, obscurement of significant facts, and presentation of misleading information. (Sec. 17.3(a)(2))

Where financial data or reports based on sources other than the accounting system are presented, their basis should be clearly explained. (Sec. 17.3(a)(3))

Financial reports prepared by Federal agencies must comply with the specific requirements of applicable laws and regulations as to nature and content. (Sec. 17.3(b))

Financial reports prepared by Federal agencies must comply with all applicable restrictions pertaining to information that is classified for national security purposes. (Sec. 17.3(b))

Requirements for financial reports

Interagency and interfund transactions should be separately identified in agency records and statements so that they may be properly treated in preparing consolidated financial statements. (Sec. 8.7)

Estimates of the portion of accounts receivable that may not be collectible shall be disclosed separately in financial reports. (Sec. 12.4(6))

Significant classifications of property should be established for reporting purposes to clearly disclose the nature of the property. (Sec. 12.5(c))

Loans authorized but not disbursed should be disclosed in explanatory notes to financial reports. (Sec. 12.4(4))

The financial statements or notes thereto should contain a general description of the method(s) used in computing depreciation of major classes of depreciable assets. (Sec. 12.5(h))

Extraordinary items of revenue and cost shall be shown separately from the results of ordinary items in the statements of operations. (Sec. 14.6)

Contingent liabilities of material amounts shall be disclosed and explained in the financial reports. (Sec. 13.3)

Financial reports on Federal insurance, pension, and similar programs which are measured on an actuarial basis shall disclose the full current costs of these programs as they accrue and the estimated liability at any given time to make future payments. (Sec. 13.4)

The major elements of the Federal investment shall be separately disclosed in financial reports. Major changes for each fiscal period should be summarized in separate financial schedules. (Sec. 14.1)

Agencies shall disclose in financial reports the cost and related liability for accrued annual leave as of the close of each fiscal year as a minimum. (Sec. 16.8(a))

Cost incurred and paid by other agencies should be separately identified in agency financial reports. (Sec. 16.8(d))

All realized gains or losses on exchange transactions shall be disclosed in financial reports. (Sec. 16.8(f))

Unusual costs or losses of a nonrecurring nature which are substantial in amount should be classified separately in operating statements. (Sec. 16.8(g))

If significant amounts of costs applicable to an activity for which a statement of operations is being presented are excluded by reason of their being financed by other agencies or funds, such exclusions shall be clearly explained in accompanying notes along with estimates of the amounts involved. (Sec. 17.3(a)(4))

Net increases or decreases in the liability for annual leave should be classified as an operating cost for the year, at least at the appropriation level, in agency financial reports. (Sec. 16.8(a))

Requirements for internal reports

Financial data must be clearly reported and its significance readily understandable. (Sec. 8.4)

The form, content, and arrangement of each report shall be as simple as possible and designed to communicate significant financial information clearly to the users of the report. (Sec. 17.3(a)(5))

The preparation and distribution of reports that are unnecessary, not useful, or excessively detailed should be avoided as causing an unnecessary expenditure of public funds. (Sec. 17.3(d))

Requirements for cost reports

Cost reports should disclose the nature and estimated amount of any significant elements of cost omitted from the accounting system and the reason for the omission. (Sec. 16.4(1))

Costs assigned to a given organization or purpose should include estimates of costs paid or financed through other funds or agencies. (Sec. 16.4(4))

Unless specifically required by law, forms of leave other than annual leave need not be recorded unless complete cost information is required. (Sec. 16.8(a))

Depreciation must be included in cost reports in specific circumstances. (Sec. 16.8(b))

Losses which have been actually incurred or which may be reasonably expected to occur during the accounting period shall be disclosed in financial reports. (Sec. 16.8(f))

SECTION 5

FINANCIAL REPORTING FUND CONTROL REPORTS

APPLICABLE PRINCIPLES AND STANDARDS

Obligation information must be reported promptly and accurately in accordance with the criteria of section 1311 of the Supplemental Appropriation Act, 1955 (31 U.S.C. 1501). (Sec. 10.4)

SECTION 6

ACCOUNT STRUCTURE ACCOUNTS REQUIRED

APPLICABLE PRINCIPLES AND STANDARDS

Structure of accounting system

The structure of the accounting system should be designed so that major assignments of responsibility or areas of activity can be readily reported on. (Sec. 8.5)

Transactions recorded in agency accounts should not be re-copied even in summary form in the accounts of agencies at higher organizational levels. Instead, financial reports submitted by subordinate levels should be utilized in preparing summary reports. Adequate provisions should be made for technical supervision and interlocking accounting relationships between offices to assure the validity of consolidated agency reports. (Sec. 8.7)

Basic accounts

Each accounting system shall provide complete and reliable records of the resources and operations of the entity to which it relates. Such records shall embrace all funds, property, and other assets, as well as liabilities and obligations, receipts and revenues, expenditures and costs. (Sec. 8.7)

Interagency and interfund transactions should be separately identified in agency records. (Sec. 8.7)

Accounts should be provided for assets, liabilities, investments of the U.S. Government, the investments of others, if applicable, and for revenues and costs. (Sec. 11.4)

The accounting system should provide classifications according to kinds of costs incurred. (Sec. 16.5)

Adequacy of accounts

The system must be capable of producing the financial information needed to:

1. meet the reporting requirements of other Federal agencies, particularly the OMB and the Treasury Department,
2. keep the Congress fully informed on the agency's operations and financial status, and

3. provide such financial data as are required by law or by congressional committees. (Sec. 8.2)

Agency accounts should be kept in such detail as is necessary to meet all management needs, including the furnishing of information needed by other agencies in the executive branch and by the Congress. (Sec. 8.7)

Accounting records should be maintained primarily in monetary terms, but quantitative data should be maintained as necessary or appropriate for producing useful information for management. (Sec. 8.7)

Each agency accounting system shall be designed to enable the prompt preparation of all needed financial reports. (Sec. 17.1)

Financial reports shall be based on official records maintained under an adequate accounting system that produces information objectively disclosing the financial aspects of all events or transactions taking place. (Sec. 17.3(a)(3))

SECTION 7

ACCOUNT STRUCTURE ACCOUNT QUALITIES

APPLICABLE PRINCIPLES AND STANDARDS

Cost requirements

The cost accounting system should provide for the accumulation of information on all significant elements of cost and permit identification of the costs financed by the agency's appropriations and funds, as distinguished from other costs. Administrative policies relating to budgeting, accounting, and financial reporting do not constitute valid bases for excluding items of cost otherwise applicable. (Sec. 16.4(1))

Accounting systems must provide for the systematic accumulation of cost information by:

1. major organizational segments,
2. budget activities, and
3. program structure.

The extent to which more detailed cost information by operational cost centers, projects, or units of work or end products should be accumulated must be determined by each agency, considering its operations and the uses to be made of the data in controlling and in evaluating the cost of performance by responsible officials. (Sec. 16.4)

Accounting systems should classify costs according to (1) acquisition of assets, and (2) current expenses. (Sec. 16.5)

Depreciation must be accounted for in specific circumstances. (Sec. 16.8(b))

Other requirements

Separate accounts for major categories of cash resources are to be established, with further subdivision to disclose important restrictions on availability for use. (Sec. 12.2(1)(D))

Separate accounts for major categories of receivables should be maintained. (Sec. 12.4(3))

Records shall be maintained of all transactions affecting the receivables. (Sec. 12.4(5))

Property retired from service but not immediately disposed of should be classified separately to disclose its status. (Sec. 12.5(e))

Separate accounts for major categories of liabilities should be maintained. (Sec. 13.2(4))

The system shall provide for separate identification of funded and unfunded liabilities. (Sec. 13.2(4))

Accounts on Federal insurance, pension, and similar programs which are measured on an actuarial basis shall disclose the full current costs of these programs as they accrue and the estimated liability at any given time to make future payments. (Sec. 13.4)

All realized gains or losses on exchange transactions shall be disclosed in agency accounts. (Sec. 16.8(f))

Separate accounts shall be maintained for unusual costs or losses of a nonrecurring nature which are substantial in amount. (Sec. 16.8(g))

SECTION 8

PROCESSES

GENERAL REQUIREMENTS

APPLICABLE PRINCIPLES AND STANDARDS

Accrual accounting

The maintenance of accounts on the accrual basis is required. (Sec. 9.1)

If the agency periodically converts accounting data recorded on the cash and obligation basis to the accrual basis, such conversions should be made not less frequently than monthly. (Sec. 9.1)

Accuracy and reliability

The system shall provide adequate documentary support for financial transactions. (Sec. 8.7)

Transactions should be recorded in a manner to provide a clear trail from source documents to summary records and to financial reports. (Sec. 8.7)

The highest standards of truthfulness and honesty must apply. Financial transactions shall not be recorded in the accounts in a manner that will produce inaccurate, false, or misleading information. (Sec. 8.9)

All transactions must be accounted for as realistically as possible and in accordance with the time and manner in which the events occurred. (Sec. 8.9)

All financial data shall be accurate, reliable, and truthful. (Sec. 17.3(a)(2))

Financial reports prepared by Federal agencies must comply with the specific requirements of applicable laws and regulations as to accounting basis. (Sec. 17.3(b))

SECTION 9

PROCESSES

ACCOUNTING FOR ASSETS OTHER THAN PROPERTY

APPLICABLE PRINCIPLES AND STANDARDS

Accounting for cash

Recording of disbursements should be on the basis of paid vouchers. However, if disbursing is performed by another agency, the disbursements may be recorded on an approved voucher basis, provided that the manner in which they are recorded facilitates reconciliation with the central accounting records of the Treasury Department. (Sec. 12.2(1)(B))

Agency accounting records for cash transactions shall be closed as of the end of periods for which reports are to be prepared and shall include all transactions consummated during those periods. (Sec. 12.2(1)(C))

There shall be compliance with all applicable requirements imposed externally for the handling of cash resources. (Sec. 12.2(2))

Accounting for receivables

Receivables shall be recorded accurately and promptly on completion of the acts which entitle an agency to collect amounts owed to it. (Sec. 12.4(1))

Loans shall be accounted for as receivables only after the funds have been disbursed. (Sec. 12.4(4))

Accounting for uncollectible debts

Estimates shall be made of the portion of accounts receivable that may not be collectible. (Sec. 12.4(6))

The handling of receivables determined uncollectible must conform to Comptroller General procedures (title 4). (Sec. 12.4(6))

Accounting for advances

Advances and prepayments are to be recorded as assets by the agency making them. The accrued expenditure shall be recorded when performance occurs and the asset account reduced accordingly. (Sec. 12.6)

Advance payments to contractors not related to performance shall be accounted for as advances for materials and services to be received. (Sec. 13.6)

When materials or services are sold to other agencies and financed through the use of working fund advances, the advancing agency shall account for the amounts advanced as advances until the materials or services ordered are received. (Sec. 13.7)

Payments to grantees in advance of work performed shall be accounted for as advances of the grantor agency until evidence of performance has been received from the grantees. (Sec. 16.8(c))

SECTION 10

PROCESSES

ACCOUNTING FOR PROPERTY

APPLICABLE PRINCIPLES AND STANDARDS

Accounting for property--general requirements

Each agency should establish, as an integral part of its accounting system, an adequate and reliable system of records and related procedures to provide a proper accounting for the Government's investment in the property for which the agency has management responsibility. (Sec. 12.5(c))

Adequate records shall be maintained for seized property or other property held in the custody of an agency but not owned. (Sec. 12.5(f))

Each agency's accounting system must include adequate monetary property accounting records. (Sec. 12.5(b))

The records used to account for property owned by others may be integrated with the financial accounting system in conformity with the principles prescribed for owned property. This procedure is not mandatory if effective control can be achieved by other means. (Sec. 12.5(f))

Accounting records shall be brought into agreement with the results of physical inventories. (Sec. 12.5(g))

Accounting for acquisition of property

The basic cost of property shall include the amounts paid to acquire it, including transportation, installation, and related cost of obtaining the property in the form and place to be used or managed. (Sec. 12.5(d))

Fixed assets shall be capitalized in accordance with capitalization criteria established as part of the agency's accounting policies. (Sec. 12.5(d))

Capitalization criteria should be defined in terms of identifiable units or groupings of property. In establishing identifiable units or groupings due consideration should be given to materiality. It is appropriate to establish reasonable dollar minimums as a basis for excluding certain property units from capitalization. No minimums in excess of \$1000 should be established. (Sec. 12.5(d))

If the following criteria are met, items which cost less than the minimum should be grouped and amortized over a reasonable period of time:

1. the group of items is acquired for the initial outfitting of a tangible capital asset or an operational unit, or a new addition to either;
2. the items in the aggregate represent a material investment; and
3. the group as a complement is expected to be held for continued service beyond the current period.

(An example would be where a substantial amount of office furniture is purchased with a large portion involving items which individually cost less than the minimum.) The separate account established for the items which cost less

than the minimum need not be supported by individual property records. (Sec. 12.5(d))

Interest costs incurred during construction should be capitalized. (Sec. 12.5(d))

Property acquired under installment contracts should be capitalized at the time of receipt or acceptance rather than periodically as payments are made or when title passes to the Government. (Sec. 12.5(d))

The amount capitalized for property acquired under installment contracts should include the purchase price plus related costs. (Related costs would include costs incurred for site preparation, installation, and similar costs related to making the equipment ready for use, which are incurred separately from the installment purchase contract or separately identified for payment in the contract.) These related costs should be capitalized when incurred. (Sec. 12.5(d))

Property acquired under lease-purchase contracts should be capitalized at the time the option to purchase equipment is exercised and should include the purchase price under the contract less any accumulative allowances. Property acquired under lease purchases which are in fact installment purchases (the decision to purchase having already been made) will be treated for capitalization purposes as installment purchases. (Sec. 12.5(d))

Property transferred on a nonreimbursable basis shall be accounted for by the receiving agency at an estimated amount taking into consideration its usefulness to the agency, condition and market value. The receiving agency shall be advised by the transferring agency of the date and amount of accumulated depreciation. When the receiving agency's estimated amount differs from the depreciated cost reported by the transferring agency, the basis for establishing the value of the acquired property shall be clearly documented in the records. (Sec. 12.5(d))

Property transferred on a reimbursable basis shall be accounted for by the receiving agency at the transfer price but at not less than its estimated useful value. (Sec. 12.5(d))

Transportation, installation, and related costs incurred by the receiving agency shall be added to the accounting basis for property transferred. (Sec. 12.5(d))

Property acquired by trade-ins shall be recorded at the lesser of (1) the cash paid or payable, plus the amount allowed by the seller on the traded-in property, or (2) what the purchase price would have been had there been no trade-in. (Sec. 12.5(d))

The cost of property acquired by foreclosure shall be capitalized at the lesser of (1) the appraised value or (2) the amount owed by the borrower plus any other costs incurred by the agency. (Sec. 12.5(d))

Property acquired by donation, devise, forfeiture or confiscation shall be recorded at an estimated amount representing what the Government would have been willing to pay for it, giving consideration to estimated market value. (Sec. 12.5(d))

In determining the cost of purchased property, discounts shall be deducted from the prices billed. Purchase discounts are not income and shall not be accounted for as such. In determining the cost of purchased property, the amount to be recorded will be net of discount, whether or not the discount is taken. (Sec. 12.5(d))

Cost of handling and storage may be prorated as a part of the cost of materials and supplies before use or accounted for separately as operating costs. (Sec. 12.5(d))

The agency should determine whether to include handling and storage costs in the cost of property on the basis of (1) possible benefits to be gained in the form of improved management control and (2) the administrative costs. (Sec. 12.5(d))

Late payment penalties are a cost of operations, and the amount of such loss shall be established in a separate account. (Sec. 12.5(d))

The cost of improvements which have an estimated useful life longer than 1 year and are made to leased properties, or to occupied properties owned by another Government agency, should be capitalized. (Such leasehold improvements would include carpeting, space partitions, sound-proofing of ceilings and walls, and alterations.) (Sec. 12.5(e))

Where the useful life of property has been extended or capacity to render service increased because of addition, replacements, betterments, alterations, or rehabilitation, the cost of features superseded or destroyed shall be removed from the property accounts. (Sec. 12.5(e))

Materials and supplies issued for use shall be charged to using activities on the basis of cost, determined by the simplest method that produces reasonable and useful measures of cost. Acceptable methods include (1) specific identification of cost of items issued, (2) cost determined on first-in first-out assumption, (3) computed average cost, and (4) standard cost adjusted from time to time to reflect changes in actual cost. (Sec. 12.5(d))

Accounting for property disposal

The cost or other basis for accounting for property retired from service shall be removed from the accounts along with any accumulated depreciation. (Sec. 12.5(e))

Removal costs and amounts realized from sale, reimbursable transfer, or other salvage should be considered in determining the loss or gain on the retirement. (Sec. 12.5(e))

Accounting for depreciation

Procedures shall be adopted by each agency to account for depreciation (or amortization of cost) of capital assets when:

1. The financial results of operations, in terms of costs of performance in relation to revenues earned, if any, are to be fully disclosed in financial reports.
2. Amounts to be collected in reimbursement for services performed are to be determined on the basis of the full cost of performance pursuant to legal requirements of administrative policy.
3. Investment in fixed-property assets used is substantial and there is a need to assemble total costs to assist management and other officials in making cost comparisons, evaluating performance, and devising future plans.
4. Total cost of property constructed by an agency is needed to determine the amount to be capitalized. (Sec. 12.5 (h))

Where depreciation is to be accounted for, agency accounting policies shall provide for writing off the costs of all capitalized assets acquired and used in performing services over the estimated period of their usefulness. (Sec. 12.5(h))

The amount to be written off shall be reduced by reasonable estimates of realizable salvage values at the end of the projected period of usefulness. (Sec. 12.5(h))

Leasehold improvements should be depreciated over the estimated period of occupancy or the life of the improvements, whichever is less. (Sec. 12.5(e))

SECTION 11
PROCESSES
ACCOUNTING FOR LIABILITIES

APPLICABLE PRINCIPLES AND STANDARDS

Liabilities shall be measured and recorded in the period in which incurred. (Sec. 13.2(1))

Liabilities shall be removed from the accounts in the period that they are liquidated. (Sec. 13.2(1))

Amounts to be recorded as liabilities shall represent the amounts actually owed under contractual or other arrangements. (Sec. 13.5(2))

The purchase price included in installment or lease-purchase contracts, which are in substance installment purchases, shall be recorded as a liability when the property is received or accepted from the contractor. For lease-purchase contracts, the purchase price shall be recorded as a liability when the option to purchase is exercised. (Sec. 13.5)

Under contracts involving constructive delivery the liability to pay for work is incurred as it is performed by the contractors. The liability shall be recognized and recorded on the basis of reported performance of work. (Sec. 13.6)

When materials or services are sold to other agencies and financed through the use of working fund advances, the performing agency shall account for the amounts advanced as a liability until it has completed its performance. (Sec. 13.7)

Amounts received in advance of performance should be accounted for as liabilities. (Sec. 15.8)

Appropriate records of contingent liabilities shall be maintained as part of the accounting system. (Sec. 13.3))

Incurred liabilities shall be accounted for and reported irrespective of whether funds are available or authorized for their payment. (Sec. 13.2(3))

SECTION 12
PROCESSES
ACCOUNTING FOR THE INVESTMENT
OF THE U.S. GOVERNMENT

APPLICABLE PRINCIPLES AND STANDARDS

Major elements of the Federal investment shall be separately accounted for. (Sec. 14.1)

Property and services received from other agencies without reimbursement shall be accounted for as an increase in the Federal investment in the assets of the agency. (Sec. 14.4)

Transfers of property to other agencies without reimbursement shall be accounted for as a reduction of the Federal investment. (Sec. 14.4)

Net income shall reflect all costs of operations and revenues earned during the reporting period with the exception of prior period adjustments. (Sec. 14.6)

Direct charges to accumulated net income shall be restricted to such transactions as distributions of income to the U.S. Treasury and prior period adjustments. (Sec. 14.6)

SECTION 13

PROCESSES ACCOUNTING FOR REVENUES

APPLICABLE PRINCIPLES AND STANDARDS

Agency accounting systems shall provide for recording revenue transactions in accounting records when earned. (Sec. 15.3)

Agency accounting policy should establish the point when revenues become realizable, with reasonable practicable certainty, in terms of valid claims against the persons or organizations receiving the goods or services. (Sec. 15.3)

Agencies carrying on business-type activities should prepare statements of operations disclosing revenues and costs. (Sec. 17.2(b))

Applicable costs incurred to produce revenues from sales of materials or services should be compared or matched with the amount of such revenues in preparing financial reports on revenue-producing operations. (Sec. 17.2(b))

The accounting system should provide classifications according to the types of revenues earned. (Sec. 15.3)

SECTION 14

PROCESSES ACCOUNTING FOR COSTS

APPLICABLE PRINCIPLES AND STANDARDS

Accounting for costs--general

Accounting for costs is essential for implementing cost-based budgets. (Sec. 16.4)

Accounting for costs is required where reimbursement for services performed is to be at cost or where sales prices are primarily based on cost. (Sec. 16.4)

Accounting for costs is also required where full recovery of cost from customers or users of services is a statutory requirement. (Sec. 16.4)

Agency accounting systems shall incorporate appropriate cost accounting techniques so that needed cost information will be produced for management and reporting purposes. (Sec. 16.4)

Cost accounting techniques should include, whenever appropriate and feasible, the production of quantity data relating to performance. (Sec. 16.4)

In specific circumstances (see Sec. 12.5(h)), depreciation should be accounted for (Sec. 16.8(b))

Cost data must be reasonably reliable but unnecessary precision and refinement should be avoided. (Sec. 16.4(2))

Accounting practices for allocating indirect costs must be devised with care so as to avoid producing cost data that obscures the total costs for which responsible managers should be held accountable. (Sec. 16.4(3))

Agencies should accrue in their accounts the cost and related liability for accrued annual leave as of the close of each fiscal year, as a minimum. (Sec. 16.8(a))

Repair and maintenance costs incurred to keep property in satisfactory condition shall be accounted for as current operating costs. (Sec. 12.5(e))

Accounting for grants

Payments to grantees in advance of work performed shall be accounted for as advances of the grantor agencies until evidence of performance has been received from the grantees. (Sec. 16.8(c))

Payments to grantees as reimbursement for work performed or costs incurred shall be accounted for as reductions of liabilities to pay for such work or costs. (Sec. 16.8(c))

Payment under grants where no performance or reporting by grantees is required or where the payments are scheduled to correspond with performance shall be accounted for as liquidations of the obligations and as costs incurred. (Sec. 16.8(c))

Reports from grantees shall be required at reasonably frequent periods under advance or reimbursable grants to

serve as the basis for accounting entries. (Estimates may be used for monthly reporting purposes, if necessary.) (Sec. 16.8(c))

Upon termination of a grant, unused and improperly applied funds shall be collected or adjusted pursuant to the terms of the grant. (Sec. 16.8(c))

Upon grant termination, the agency shall arrange for the disposition of Government-owned property. (Sec. 16.8(c))

Accounting for interest cost

For agency programs or activities financed by advances or borrowings from the Treasury on which interest is required by law to be paid, the interest costs incurred and paid shall be accounted for in the same manner as any other costs which are paid by the agency. (Sec. 16.8(e))

If the interest required to be paid by an agency is significantly less than the interest cost to the Treasury, the difference should be accounted for as an additional interest cost in accordance with the same principles as those applicable to agency programs to which significant interest costs apply but are not required by law to be paid. (Sec. 16.8(e))

Where there is no requirement to pay the interest costs on the Government's investment and an agency is engaged in the performance of services or sale of property outside the Government for revenues, a determination should be made as to the significance of such costs. If these costs are significant in relation to the financial results of operation otherwise determined, and when an interest factor is included in revenues obtained from sales made or services rendered, the interest costs should be included in the accounts or reflected in footnotes to the financial statements. The basis for determining interest costs is:

1. The interest cost for each year should be determined on the net Federal investment in the program or activity at the beginning of the year and on the net additions to such investment during the year. Accumulated net income or deficit should not be included in the interest base.
2. The rate of interest to be used should be one which the Secretary of the Treasury annually determines to be representative of the cost to the Treasury for borrowing for such investments. If the United States has outstanding marketable obligations with maturities reasonably comparable to the estimated period for which the Federal funds are invested, the Secretary should consider the average yields on such obligations in determining the interest rates.

It is not necessary that agencies performing services or producing products mainly for use within the Government include interest in their accounts or disclose it as a cost in their financial statements. (Sec. 16.8(e))

Cost data for such activities used in making comparisons for purposes of management decisions should include an interest factor whether or not recorded in the accounts. (Sec. 16.8(e))

Use of cost-finding techniques

Cost data by program classification may be obtained by appropriate cost-analysis techniques where maintenance of detailed account classifications for this purpose would not be justified. (Sec. 16.4)

Cost-finding techniques may be used in lieu of detailed cost accounting procedures to obtain data needed for special purposes where it is more economical and satisfactory results are obtained. (Sec. 16.6)

SECTION 15

ACCOUNTING FOR PAYROLL

APPLICABLE PRINCIPLES AND STANDARDS

Principles, standards, and related requirements pertaining specifically to civilian and military pay systems are presented in title 6 of the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies. (Sec. 16.7)

Payroll systems must provide for:

1. Prompt payments in the proper amounts to all persons entitled to be paid in compliance with laws and regulations, with consideration given to all authorized deductions from gross pay.
2. Proper accounting and disposing of all authorized deductions from pay.

There must be appropriate integration of payroll with the general accounting system.

SECTION 16

PROCESSES
FUND CONTROL

APPLICABLE PRINCIPLES AND STANDARDS

The system shall be designed to assure that the resources of each separate fund and appropriation are applied only to legally authorized purposes. (Sec. 8.1)

The system shall incorporate appropriate techniques to assist in achieving fund control. (Sec. 10.2)

Obligations will be identified with the applicable appropriation or fund at the time they are incurred. (Sec. 10.3)

Only those amounts meeting the criteria of section 1311 of the Supplemental Appropriation Act, 1955 (31 U.S.C. 1501) will be recorded as obligations. (Sec. 10.4)

Statements of obligations furnished to Congress or to any of its committees shall include only amounts representing valid obligations as defined by section 1311 of the Supplemental Appropriations Act, 1955. (Sec. 10.4)

The system must provide for compliance with dollar limitations imposed by law. (Sec. 10.7)

Appropriate accounts shall be maintained on the accrual basis to provide a clear showing of the status of all appropriations in terms of apportionments, allotments, obligations, accrued expenditures, revenues and reimbursements. (Sec. 14.2)

Agency accounting procedures shall provide for appropriate recognition of apportionments and subdivisions of fund authorizations. (Sec. 10.6)

Agencies must also control funds in accordance with the Impoundment and Control Act of 1974 which prescribes guidelines and procedures for the establishment of reserves and other deferral of budget authority. (Sec. 10.1)



UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

Phillips

27160

OFFICE OF GENERAL COUNSEL



B-3368

January 3, 1984

Consolidated List of Persons or Firms Currently
Debarred for Violations of Various Public
Contracts Acts Incorporating Labor Standards Provisions

To Heads of Departments, Independent Establishments and Other
Agencies of the United States, and the District of Columbia

<u>List of Acts</u>	<u>Code</u>
<u>Walsh-Healey Act of June 30, 1936, 41 U.S.C. 35, et seq.</u>	1

The Secretary of Labor has found that the listed persons or firms have breached the agreements and representations required by the Walsh-Healey Act. The Secretary not having recommended otherwise, section 3 thereof directs that no contract shall be awarded to such persons or firms, or to any firm, corporation, partnership, or association in which such persons or firms have a controlling interest until 3 years have elapsed from the dates on which the Secretary determined that such breaches occurred.

<u>Service Contract Act of 1965, 41 U.S.C. 351, et seq.</u>	2
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The Secretary of Labor has found that the listed persons or firms have breached the agreements and representations required by the Service Contract Act of 1965. The Secretary not having recommended otherwise, section 5(a) thereof directs that no contract shall be awarded to such persons or firms, or to any firm, corporation, partnership or association in which such persons or firms have a substantial interest until 3 years have elapsed from the date of publication of the list containing the name of such persons or firms.

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123182

Davis-Bacon Act of August 30, 1935, 40 U.S.C. 276a

3

The Comptroller General of the United States has found that the listed persons or firms have disregarded their obligations to employees and subcontractors within the purview of the Davis-Bacon Act. Section 3(a) thereof directs that no contract shall be awarded to the persons or firms appearing on this list or to any firm, corporation, partnership, or association in which such persons or firms have an interest until 3 years have elapsed from the dates shown.

Executive Order No. 11246, September 24, 1965, as amended

4

Pursuant to authority delegated by the Secretary of Labor, the Director, Office of Federal Contract Compliance, has found that the listed persons or firms have failed to satisfy their obligations arising out of a contract incorporating Executive Order No. 11246, the implementing regulations, 41 C.F.R. 60-1.1 et seq., and orders issued in connection therewith. As of the dates shown, the Director has therefore declared such persons or firms ineligible for the award of any contract or subcontract funded in whole or in part with Federal funds from any agency of the United States, or for extensions or other modifications of such existing contracts or subcontracts, until they have satisfied the Secretary of the United States Department of Labor that they have established and will carry out personnel and employment policies in compliance with the provisions of Executive Order 11246, or superseding Executive Orders, and rules, regulations and orders promulgated thereunder.

Other Public Contracts Acts

By virtue of authority granted under Reorganization Plan No. 14 of 1950, and pursuant to the provisions of section 5.6(b) of regulations issued thereunder (29 C.F.R. 5.6(b)), the Secretary of Labor has reported that the contractors or subcontractors listed were found to be in aggravated or willful violation of the prevailing wage or work hours provisions of their contracts. Such regulations direct that (subject to consideration for reinstatement upon a demonstration of current responsibility) such contractors or subcontractors or any firm, corporation, partnership, or association in which such contractors or subcontractors have a substantial interest shall be ineligible, for a period not to exceed 3 years from the dates shown, to receive any contract for work subject to the labor standards provisions of any statute to which the provisions of Reorganization Plan 14 of 1950 are applicable.

	<u>Code</u>
<u>Contract Work Hours and Safety Standards Act, 40 U.S.C. 327, et seq.</u>	5
<u>Copeland Act, 40 U.S.C. 276c</u>	6
<u>Hospital Survey and Construction Act, as amended by the Hospital and Medical Facilities Amendments of 1964, 41 U.S.C. 291e(a) (5)</u>	7
<u>United States Housing Act of 1937, as amended, 42 U.S.C. 1416</u>	8
<u>National Housing Act, 12 U.S.C. 1715c, as amended</u>	9
<u>Housing Act of 1949, 42 U.S.C. 1459</u>	10
<u>Housing Act of 1961, 42 U.S.C. 1500c-3</u>	11
<u>Housing and Urban Development Act of 1965, 42 U.S.C. 3107</u>	12
<u>Federal-Aid Highway Act of 1956, as amended by the Federal-Aid Highway Act of 1968, 23 U.S.C. 113 (a)</u>	13
<u>Federal Water Pollution Control Act, as amended Sec. 513, 86 Stat. 894, 33 U.S.C. 1372</u>	14
<u>Postal Reorganization Act, 39 U.S.C. 410 (b) (4) (c)</u>	15
<u>Vocational Education Act of 1963, 20 U.S.C. 35(f)</u>	16
<u>Public Works and Economic Development Act of 1965, 42 U.S.C. 3222</u>	17
<u>State and Local Fiscal Assistance Act of 1972, 31 U.S.C. 1243(a) (6)</u>	18
<u>Public Health Service Act, 42 U.S.C. 291e</u>	19
<u>Housing and Community Development Act of 1974, 42 U.S.C. 1437</u>	20
<u>Local Public Works Capital Development and Investment Act of 1976, 42 U.S.C. 6701, et seq., as amended</u>	21
<u>Health Professions Educational Assistance Act of 1963 (Sec. 2 (a), 77 Stat. 164; 42 U.S.C. 292d(c)(4) and 42 U.S.C. 293a(c)(5), P. L. 88-129)</u>	22

	<u>Code</u>
<u>Higher Educational Facilities Act of 1963 (Sec. 403, 77 Stat. 379; 20 U.S.C. 753, P. L. 88-204)</u>	23
<u>Appalachian Regional Development Act of 1965, Sec. 402, 79 Stat. 21; 40 U.S.C. App. 402</u>	24
<u>Urban Mass Transportation Act of 1964, 49 U.S.C. 6109</u>	25

List of Persons or Firms Currently Debarred

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
A-1 Building Contractors, Inc. Little Rock, Arkansas Upton, M. L., Pres.	June 15, 1983	3
A-1 Janitorial Services, Inc. Baltimore, Maryland Wilson, Emeal, Sr., Pres. Wilson, Ollie, Vice-Pres.	March 15, 1982	2
A & E Electric Company, Inc. Nashville, Tennessee Edwards, Ronald D., Pres. Edwards, Walter J., Chairman Wilson, Jami E., Vice Pres./ Sec.-Treas.	February 1, 1983	8,9
A-Allied American, Inc., a.k.a. A-American, Inc. Union City, California Yeager, Dorne, Owner Yeager, Eloise, Owner Yeager, Kenneth, Owner	September 1, 1981	2
A-American, Inc.	See A-ALLIED AMERICAN, INC.	
Action Ambulance Service, Inc. Cleveland, Ohio Gleba, Richard S., Jr.	July 15, 1982	2
All Star Restoration, Inc. Louisville, Kentucky Hiller, David W., Sec.-Treas. Schnell, Michael B., Pres.	December 1, 1983	5,8,9

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Aloisio, Vito, d.b.a. Carrier Delivery Service Westchester, Ohio	November 16, 1981	2
American Aviation, Inc. Peyton, Colorado	July 15, 1982	2
American Machinery Movers, Inc. Keyport, New Jersey Eaton, James Eaton, Jeannie	September 1, 1982	2
American Sanitary Sales Willow Grove, Pennsylvania its officers, subsidiaries and divisions, and any and all purchasers, successors, assignees and/or transferees	June 30, 1978	4
American Waste Removal Company Bernalillo, New Mexico Jarvies, Joseph B., Pres.	December 1, 1981	2
Angleton, James	See MIT-SO ENTERPRISES, INC.	
Antanosorff, Lubo Council Bluffs, Iowa	June 1, 1981	8,9
Antonick Drywall Co., Inc. Sahuarita, Arizona Antonick, Chester C., Pres.	July 15, 1983	8
Assurance Services and Pacific Refuse and Disposal Company	See LEE, WARREN W.	
Atauciq Enterprises	See MIDDLETON, DAVID, JR.	
Atlantic Maintenance Co.	See SMITH, WILLIAM	
Auburn Block Hauling Co. Inc. Pleasantville, New Jersey Smokowski, Audrey, Pres.	June 15, 1981	2

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Augustus Construction Company, Inc. Detroit, Michigan Moss, Augustus L., Pres.	September 1, 1983	5,8,9
Ault, William J., Sr., d.b.a. Star Route Mail Service Toronto, Ohio	November 16, 1981	2
Austin Maintenance, Inc. Santa Monica, California Austin, Gene, a.k.a. Austin, J. G.	June 15, 1981	2
Auto-Torium, Inc. Cambridge, Massachusetts Roxbury, Massachusetts Brinson, Richard	July 15, 1982	2
BBL Leasing Company	See BLUE BELL, INCORPORATED	
Barboza, Armando	See FRAULOB, DON	
Bauman, Roy A., Company, Inc. Elkridge, Maryland Bauman, Leroy A., Owner/Pres.	April 15, 1981	3
Bednar, Robert J.	See RANDEB, INC.	
BELCO	See FRAULOB, DON	
Bell, E. Roy	See R & J LATHING AND PLASTERING, INC.	
Bergstrom, Thomas P.	See THOMBERG INDUSTRIES, INC.	
Best Industries, Inc. Auburn, California Chrisman, Rich W., Vice Pres. Valente, James, Pres.	May 2, 1983	8,9
Bibeau, Maurice	See ROSE CITY GLASS COMPANY	

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Blue Bell, Incorporated Greensboro, North Carolina and the following divi- sions and subsidiaries; and other subsidiaries throughout Europe and all facilities of these divisions and subsidiaries: BBL Leasing Co. Greensboro, North Carolina Blue Bell Boots Nashville, Tennessee Blue Bell Canada, Ltd. Montreal, Canada Blue Bell of Lajas Puerto Rico Blue Bell of Puerto Rico, Inc. Mayaguez, Puerto Rico Blue Bell Services Greensboro, North Carolina Brooks Uniform Division Dallas, Texas Eagle Pass Development Co. Eagle Pass, Texas Gia Manufactura de Ropa Americana S.A., Mexico Hicks-Ponder Division El Paso, Texas Jantzen, Inc. Portland, Oregon Lady Wrangler Division Greensboro, North Carolina Red Kap, Inc. Nashville, Tennessee Wrangler, Mr., Division Greensboro, North Carolina Wrangler Shops of Puerto Rico, Inc. Mayaguez, Puerto Rico	December 16, 1974	4
Boll, Fred	See PACIFIC HAWAII SERVICES, INC.	

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Bonner's Acoustical Contractors, Inc. Gadsden, Alabama Bonner, Roy S., Pres. Heaton, Brenda, Sec.	May 2, 1983	5
Bourg, Francis O., Jr. Houma, Louisiana	December 1, 1981	2
Boyd, James Cincinnati, Ohio	April 15, 1981	2
Boyles, Glen H. Gulfport, Mississippi	April 15, 1982	2
Bracey, M. R., Construction Company Ontario, California Bracey, Milton R., Jr., Owner	May 15, 1981	3
Brashier Roofing, Inc. Pelham, Alabama Brashier, Bill T., Pres. Cannon, Lacy, Vice-Pres.	September 1, 1983	3
Brewington, Brent Quincy, California	February 1, 1982	2
Brinson, Richard	See AUTO-TORIUM, INC.	
Brooks Uniform Division	See BLUE BELL, INCORPORATED	
Bruno, Joseph A., Jr.	See MINUTE MAN TRANSIT, INC.	
Buckner, Robert	See TRIPLE B BUILDERS, INC.	
Caldwell, Robert	See J & W CONTRACTING CO., INC.	
Campbell, Thomas	See YELLOW COACH LINES, INC.	
Campbell, William	See YELLOW COACH LINES, INC.	
Cannon, Lacy	See BRASHIER ROOFING, INC.	
Carpet Brokers, Inc.	See THOMBERG INDUSTRIES, INC.	
Carrier Delivery Service	See ALOISIO, VITO	

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Carte, James A., d.b.a. Carte, James A., Trucking Co. Columbus, Ohio	April 15, 1982	2
Castetter, D. Dee	See G. C. B. ENTERPRISES, INC.	
Charter Terminal Transport, Inc.	See POST TRANSPORT, INC.	
Chaschin, Ulian Woodburn, Oregon	April 1, 1981	2
Cherokee Indian Development Corporation Tahlequah, Oklahoma Smith, Quentin, Pres.	April 15, 1982	2
Chisler, Bob R. Chisler, David Chisler, Dale Chisler, John, d.b.a. Chisler Brothers General Contractors Pentress, West Virginia	May 17, 1982	2
Chrisman, Rich W.	See BEST INDUSTRIES, INC.	
Clean City Janitor Service, Inc. Dayton, Ohio Daskalakis, Frank Daskalakis, Thomas	June 15, 1981	2
Clegg, John, d.b.a. Clegg Mobile Home Service Victoria, Texas	April 1, 1981	2
Clements, R. Barry	See GARRETT ENTERPRISES, INC.	
Close, Larry	See REDFIELD, JIM, PLUMBING AND HEATING, INC.	
Coastal Bend Construction Co. San Antonio, Texas Gannaway, T. M., Pres.	October 3, 1983	3

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Cogliano, John	See MORNINGSTAR, C., & ASSOCIATES GENERAL CONTRACTORS, INC.	
Colton, Daniel	See J & W CONTRACTING CO., INC.	
Colvin, Mace	See MACE DRYWALL CO., INC.	
Colwell, Rick	See YARDMASTER, INC.	
Combined Maintenance Co.	See SERVA FLEX, INC.	
Commercial Building Maintenance Company Paterson, New Jersey Mandel, Robert Meyers, Richard	July 15, 1982	2
Compact Express Lines	See DOMINGUEZ, ALBERT R.	
Consolidated Cleaning Co.	See REID, RUSSELL	
Consolidated Services, Inc. Charleston, South Carolina	March 16, 1981	2
Cook, Lawrence J., Jr., d.b.a. Cook Building Maintenance Service San Diego, California	April 15, 1982	2
Cooper, Michael	See RAY, HAROLD	
Cooper Trucking	See RAY, HAROLD	
Cooperative Forestry Consultants	See LONG, ROBERT V.	
Crenshaw Construction Co. Sacramento, California Crenshaw, Russell B., Owner Crenshaw, Lucille, Owner	September 15, 1983	8
Crippen, Larry Vancouver, Washington	March 16, 1981	2

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
D & L Plumbing and Heating Maintenance Corp. Hollis Hills, New York Lesnick, Morris, Pres.	February 1, 1983	8,9
D & M Gulf Service	See D'AURIA, JAMES T.	
Daskalakis, Frank	See CLEAN CITY JANITOR SERVICE, INC.	
Daskalakis, Thomas	See CLEAN CITY JANITOR SERVICE, INC.	
D'Auria, James T., d.b.a. D & M Gulf Service Dover, New Jersey	September 15, 1981	2
Davis, Norman E.	See DIAL-A-MAID	
Del Rosario, Juan Ernesto	See RELIABLE SECURITY SERVICE, INC.	
Delta Fence & Cleaning Service Pleasanton, California Edwards, Jody M. Horton, Bobbie J.	March 1, 1983	9
Dial-A-Maid Tuskegee, Alabama Davis, Norman E.	November 16, 1981	2
Dibert, Bancroft and Ross Ltd. its principal officers, directors and direct or beneficial owners Amite, Louisiana	December 16, 1974	4
Dodge Electric Co. Malden, Massachusetts Dodge, Richard, Pres.	December 1, 1983	20,21
Dodge, Richard	See PEREZ ELECTRIC CORPORATION	
Dokken, Nora Tacoma, Washington	May 17, 1982	2

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Page</u>
Dominguez, Albert R., d.b.a. Compact Express Lines Rockford, Illinois	June 15, 1982	2
Dupee, Howard William, d.b.a. H & H Janitorial Service Clarksville, Tennessee St. Louis, Missouri	November 16, 1981	2
Eagle Pass Development Co.	See BLUE BELL, INCORPORATED	
Eakin, Harvey Weir, Mississippi	May 3, 1982	2
Eastlawn Services, Inc.	See MARVEL-HANSEN, INC.	
Eaton, James	See AMERICAN MACHINERY MOVERS, INC.	
Eaton, Jeannie	See AMERICAN MACHINERY MOVERS, INC.	
Ecolodyne Corporation Chattanooga, Tennessee Winters, Stephen H., Pres.	April 1, 1981	2
Edwards, Jody M.	See DELTA FENCE & CLEANING SERVICE	
Edwards, Ronald D.	See A & E ELECTRIC COMPANY, INC.	
Edwards, Walter J.	See A & E ELECTRIC COMPANY, INC.	
Eggers, Algie J. Crawfordsville, Indiana	February 2, 1981	2
Englert, Henry P., Jr., d.b.a. Englert Trucking Co. Lafayette, Indiana	May 17, 1982	2
Enviro-Development Company	See MERSEREAU, JOHN D.	
Erilynn Corporation Turnersville, New Jersey Labaczewski, Joseph, Pres.	November 16, 1981	2

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Evans, William I. Sitka, Alaska	February 1, 1982	2
Feature Ring Company, Inc. New York, New York its officers, subsidiaries and divisions, and any and all purchasers, successors, assignees, and/or transferees. <u>"This company has been declared ineligible pursuant to court-approved Consent Order."</u>	December 29, 1978	4
Ferguson Plastering Miami, Florida Ferguson, Walter T., Sr.	July 15, 1981	15
Flanagan, Joseph	See TIFFINY FOOD SERVICES, INC.	
Floorcovering Services	See PRICE, LARRY	
Ford, John H.	See METRO SERVICES, INC.	
Ft. Ord Cleaning Service	See WALTERS, KING	
Frascona, Charles	See POST TRANSPORT, INC.	
Frascona, John	See POST TRANSPORT, INC.	
Fraulob, Don, and Barboza, Armando, d.b.a. BELCO Sacramento, California	February 16, 1982	2
Freeman, Anton O.	See WORCESTER COUNTY REFRIGERATION, INC.	
Fullerton, Wray S., d.b.a. McDonald Express & Transfer Company McDonald, Pennsylvania	June 15, 1981	2

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
G. C. B. Enterprises, Inc. Encinitas, California Castetter, D. Dee, Pres.	March 16, 1981	2
Galindo, Gasper	See LA SALLE ROOFING COMPANY	
Gannaway, T. M.	See COASTAL BEND CONSTRUCTION CO.	
Garrett Enterprises, Inc. Philadelphia, Pennsylvania Garrett, John A., Pres. Clements, R. Barry, Vice-Pres.	March 1, 1982	2
Generelli, James	See WORCESTER COUNTY REFRIGERATION, INC.	
Geyer, Hubert M., a.k.a. Geyer, H. M., d.b.a. Riverside Security Patrol and Alarm Service Riverside, California	February 1, 1982	2
Gia Manufactura de Ropa Americana	See BLUE BELL, INCORPORATED	
Glassman, Ralph	See SMITH, JERRY, INC.	
Gleba, Richard S., Jr.	See ACTION AMBULANCE SERVICE, INC.	
Good, Gary	See GROVE REFORESTERS See TIMBERLINE REFORESTA- TION, INC.	
Good, John	See GROVE REFORESTERS	
Good, Joyce	See GROVE REFORESTERS	
Greenen, Terrance C.	See PACIFIC HAWAII SERVICES, INC.	
Griffin, Sadie Beaumont, Texas	July 15, 1982	2

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u></u>
Griffith, Robert E., d.b.a. Griffith, Robert E., Enterprises Ironton, Ohio	September 15, 1981	2
Grove Reforesters Cottage Grove, Oregon Curtin, Oregon Eugene, Oregon Good, Gary Good, John Good, Joyce	September 15, 1981	2
H & H Janitorial Service	See DUPEE, HOWARD WILLIAM	
Haley Electric Company, Inc. Corpus Christi, Texas Haley, Charles R., Vice-Pres. Haley, Kenneth A., Pres. Haley, Kenneth Paul, Vice-Pres. Haley, Kimela J., Sec.-Treas.	September 1, 1983	8,9
Hall, Bobby J.	See JACKSON PAINT SERVICES, INC.	
Handy, Russell H., d.b.a. Handy, Russell H., U.S. Mail Contractor Springfield, Illinois	June 1, 1982	2
Hansen, James W.	See SUPERIOR CONSTRUCTION CO.	
Harmon, Grace M. Kansas City, Missouri	June 15, 1981	2
Harrison, JapLee, Jr. Stockton, California	November 1, 1983	2
Hawker Industries, Inc. Ft. Lauderdale, Florida Wentworth, George E., Jr., Pres.	May 15, 1981	2
Heaton, Brenda	See BONNER'S ACOUSTICAL CONTRACTORS, INC.	

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Hesse Envelope Company Dallas, Texas	September 3, 1974	4
Hicks-Ponder Division	See BLUE BELL, INCORPORATED	
Hiller, David W.	See ALL STAR RESTORATION, INC.	
Hofstetter, David G.	See PARKLINE, INC.	
Holcomb-Cowden Plumbing and Heating, Inc. a.k.a. Holcomb Plumbing Co., Inc. Tarrant, Alabama Holcomb, Raymond, Pres.	December 1, 1983	5,8,9
Holmes, Jimmy Dale	See JACKSON PAINT SERVICES, INC.	
Horton, Bobbie J.	See DELTA FENCE & CLEANING SERVICE	
Howell Electric Fontana, California Howell, Richard A., Owner	December 1, 1983	3
Hughes, Sandra Marlene Sacramento, California	April 1, 1981	2
Hult, Jonathan Montgomery, California	February 1, 1982	2
Independant Products Services	See LANG, ELIJAH	
Independent Product Services	See LANG, ELIJAH	
Intercontinental Construction, Inc. Seattle, Washington Krushelnisky, Geraldine, Pres.-Treas. Krushelnisky, Dianne, Vice-Pres. Krushelnisky, Sandra, Sec.	April 15, 1981	3
Inzero, Pasquale	See P.J. INZERO PLUMBING AND HEATING, INC.	

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
J & W Contracting Co., Inc. Lanham, Maryland Caldwell, Robert, Vice-Pres. Colton, Daniel, Pres.	May 2, 1983	3
Jackson Paint Services, Inc. Canton, Mississippi Hall, Bobby J., Pres. Holmes, Jimmy Dale, Vice-Pres.	May 2, 1983	6,16
James Heating and Air Conditioning Victorville, California James, John, Co-owner James, Sondra, Co-owner	November 1, 1983	8,9
Jamison Construction Company Portland, Oregon Jamison, Stanley	July 15, 1983	3
Jantzen, Inc.	See BLUE BELL, INC.	
Jarvies, Joseph B.	See AMERICAN WASTE REMOVAL COMPANY	
Jeffries, James B., Construction Co. Paradise, Arizona Jeffries, James B., Partner	July 15, 1983	9
Jim's Stripping and Waxing Service	See TAMP CORPORATION	
Jin's Janitorial Service	See WALTERS, KING	
Johnson, Jimmie L.	See WESTSIDE LANDSCAPING	
Johnson, Larry L., Excavating, Inc. Malta, Ohio Johnson, Larry L., Pres.	July 1, 1982	13,21
Johnson, Neal R.	See NEALY NOB CONSTRUCTION	
Johnson, Ralph	See LANCE SECURITY PATROL AGENCY, INC.	

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Johnson, Robert C., Trucking Co., Inc. Mt. Vernon, New York Johnson, Robert C.	June 1, 1982	2
Judd, Charles, d.b.a. QC Services Salinas, California	December 1, 1981	2
Just Rite Cleaners	See SMILEY, EUGENE	
Kluznik, Kurt	See YARDMASTER, INC.	
Kovacs, Elemer, d.b.a. Kovacs Automotive Spokane, Washington	March 1, 1982	2
Krushelnisky, Dianne	See INTERCONTINENTAL CONSTRUCTION, INC.	
Krushelnisky, Geraldine	See INTERCONTINENTAL CONSTRUCTION, INC.	
Krushelnisky, Sandra	See INTERCONTINENTAL CONSTRUCTION, INC.	
Labaczewski, Joseph	See ERILYNN CORPORATION	
Lady Wrangler Division	See BLUE BELL, INCORPORATED	
Lafayette Janitorial Corp. San Francisco, California	May 17, 1982	2
Lafayette Janitorial Services	See SIMS, CHARLES C.	
LaFella, Alfred	See LA SALLE ROOFING COMPANY	
LaGrange Painting Barberton, Ohio Randles, Charles W., Owner-Pres.	June 1, 1983	8,9
Lamm, H., Industries, Inc. Fort Lauderdale, Florida Lamm, Helmut, Pres.	May 1, 1981	15

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Lance Security Patrol Agency, Inc. Bronx, New York Johnson, Ralph, Pres.	July 1, 1981	2
Lang, Elijah, d.b.a. Independent Product Services Independant Products Services Anchorage, Alaska	March 1, 1982	2
La Salle Roofing Company National City, California Galindo, Gasper LaFella, Alfred	October 15, 1982	3
Lauber, Joseph	See WENDEL AND COMPANY, INC	
Lauranzano, Enrico G.	See METRO INDUSTRIAL SECURITY AGENCY, INC.	
Lauranzano, Joan F.	See METRO INDUSTRIAL SECURITY AGENCY, INC.	
Lauranzano, Natale R.	See METRO INDUSTRIAL SECURITY AGENCY, INC.	
Layman, Donald R.	April 15, 1981	2
Lee, Warren W., d.b.a. Assurance Services and Pacific Refuse and Disposal Co. Honolulu, Hawaii	June 15, 1981	2
Lesnick, Morris	See D & L PLUMBING AND HEATING MAINTENANCE CORP.	
Lewkowicz, Michael	See MBS MAINTENANCE, INC.	
Long, Robert V., d.b.a. Cooperative Forestry Consultants Carson City, Nevada	February 2, 1981	2
Lum, Henry W. C. and Consolidated Services, Inc.	February 2, 1981	2

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Lumbercraft Santee, California Tassell, Martin C., Owner	November 1, 1983	8
Lunsford, Earl, d.b.a. Lunsford Homes	February 2, 1981	2
MBS Maintenance, Inc. Asbury Park, New Jersey Lewkowitz, Michael, Pres.	February 1, 1983	3
M & M Transport Service, Inc.	See MUSGRAVE, GORDON	
Mace Drywall Co., Inc. West Baldwin, Maine Colvin, Mace, Pres.-Treas.	March 1, 1983	8,5
Mac's Building Maintenance	See MCNEAL COMPANIES, INC.	
Madison Avenue Builders, Inc. Troy, New York Morgan, John, Pres. Morgan, Everette, Vice-Pres. Wickham, Harry, Sec.-Treas.	May 15, 1981	9
Mahone Harrison Construction Co., Inc. Trevose, Pennsylvania Scott, William M. H., Pres.	August 16, 1982	3
Mandel, Robert	See COMMERCIAL BUILDING MAINTENANCE COMPANY	
Maranatha Construction Co. Albuquerque, New Mexico Pisto, Tony, Pres.	August 16, 1982	5,8
Marvel-Hansen, Inc. Eastlawn Services, Inc. Chadds Ford, Pennsylvania Rodenhiser, John A.	February 2, 1981	2
Mastrobuoni, John	See SMITH, JERRY, INC.	
McDonald Express and Transfer Co.	See FULLERTON, WRAY S.	

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
McGee, Hilary	See OFFICE CLEANERS, INC.	
McNeal Companies, Inc., d.b.a. Mac's Building Maintenance Gardena, California	March 16, 1981	2
Menlo Service Corporation Sunnyvale, California Sloan, Daniel	March 2, 1981	2
Mersereau, John D., d.b.a. Enviro-Development Company San Bernardino, California	March 1, 1982	2
Messina, Michael, d.b.a. Messina Painting Company Boise, Idaho	May 17, 1982	8,21
Metro Industrial Security Agency, Inc. Beverly, Massachusetts Lauranzano, Natale R., Pres. Lauranzano, Joan F., Treas. Lauranzano, Enrico F., Dir.	April 15, 1982	2
Metro Services, Inc. Clearwater, Florida Ford, John H., Pres.	March 2, 1981	15
Meyers, Richard	See COMMERCIAL BUILDING MAINTENANCE COMPANY	
Middleton, David, Jr., d.b.a. Atauciq Enterprises Anchorage, Alaska	February 1, 1982	2
Minute Man Transit, Inc. Dedham, Massachusetts Bruno, Joseph A., Jr.	June 15, 1981	2
Mit-So Enterprises, Inc. Miami, Florida Angleton, James, Pres.	July 1, 1983	3
Moore, Larry	See THOMBERG INDUSTRIES, INC.	

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Morgan, Everette	See MADISON AVENUE BUILDERS, INC.	
Morgan, John	See MADISON AVENUE BUILDERS, INC.	
Morningstar, C., & Associates General Contractors, Inc. Buffalo, New York Cogliano, John Morningstar, Claude L. Morningstar, Lena	February 1, 1982	2
Moser, J. N., Trucking, Inc. Aurora, Illinois Moser, William	April 15, 1981	2
Moss, Augustus L.	See AUGUSTUS CONSTRUCTION COMPANY, INC.	
Musgrave, Gordon, d.b.a. M & M Transport Service, Inc. Denver, Colorado	November 16, 1981	2
Myhre, Harry, Inc. Harrisburg, Pennsylvania	April 15, 1974	4
Nationwide Building Maintenance, Inc. Alexandria, Virginia	May 17, 1982	2
Nealy Nob Construction Citrus Heights, California Johnson, Neal R., Owner	November 15, 1983	8,5
Nelson, James Richard, d.b.a. Nelson Digging Service Parker, Arizona	February 1, 1982	2
Netherton, Lester	See OMNIBUS CORPORATION	
Newberry Trucking Co. Jaeger, West Virginia Newberry, William L.	July 15, 1982	2

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Noteboom, Ray, Inc. Fort Worth, Texas Noteboom, Cary, Co-Owner Noteboom, Ray, Co-Owner	June 1, 1981	5
Office Cleaners, Inc. Washington, D.C. McGee, Hilary, Pres.	November 16, 1981	2
Ohshita, Francis	See TOYO LANDSCAPING CO.	
O'Kelley Enterprises, Inc. Tucson, Arizona O'Kelley, Edward, Pres.	January 15, 1982	5,8
Omnibus Corporation Arlington, Virginia Falls Church, Virginia Netherton, Lester, Pres.	July 15, 1982	2
PFG & Sons, Builders and Contractors, Inc. Chicago, Illinois	July 1, 1980	4
P.J. Inzero Plumbing and Heating, Inc. Hamden, Connecticut Inzero, Pasquale, Pres.	November 15, 1983	8,6
Pacella, Ronald	See QRS CORPORATION	
Pacific Hawaii Services, Inc. Honolulu, Hawaii Boll, Fred Greenen, Terrance C.	November 16, 1981	2
Painting Corporation of Detroit, Inc. Warren, Michigan its officers, subsidiaries and divisions, and any and all purchasers, successors, assignees, and/or transferees	June 30, 1978	4
Parish, Raymond N. Glendale, Arizona	March 1, 1982	2

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Parker Transfer Co., Inc. Elyria, Ohio	July 15, 1982	2
Parkline, Inc. Winfield, West Virginia Hofstetter, David G., Pres.	April 26, 1982	1
Parvin Landscaping La Selva Beach, California Parvin, Russee, Owner	June 1, 1983	20
Pateras Painting Company Santa Ana, California Pateras, George, Owner	December 1, 1983	6
Perez Electric Corporation Malden, Massachusetts Dodge, Richard, General Manager & Owner Perez, Peter, Pres.	December 1, 1983	17,21
Perrien, Charles W. Turlock, California	March 1, 1982	2
Picard, Joseph L. East Hartford, Connecticut	February 2, 1981	2
Pisto, Tony	See MARANATHA CONSTRUCTION CO.	
Post Transport, Inc. Charter Terminal Transport, Inc. Medway, Massachusetts West Hartford, Connecticut Cheshire, Connecticut Frascona, Charles Frascona, John Sheehan, Robert	March 1, 1982	2
Powertherm Corporation Philadelphia, Pennsylvania	August 11, 1976	4
Price, Larry, d.b.a. Floorcovering Services Cleveland Heights, Ohio	November 16, 1981	2

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Professional Floor Crafters Omaha, Nebraska Stennis, Alton, Owner	August 16, 1982	8,9
Professional Security Officers Company Asbury Park, New Jersey Ricker, Carl J., Pres. Ricker, John	March 15, 1982	2
QC Services	See JUDD, CHARLES	
QRS Corporation Canton, Massachusetts Pacella, Ronald, Pres.	January 3, 1984	14
Quarters Cleaning Service	See WALTERS, KING	
R & J Lathing and Plastering Inc. El Cajon, California Bell, E. Roy, Pres.	November 1, 1983	8
Raite, James, Building and Remodeling Syracuse, New York Raite, James M., Owner	June 1, 1981	5,8
Randeb, Inc. Newton Square, Pennsylvania Bednar, Robert J., Pres.	March 7, 1972	4
Randles, Charles W.	See LAGRANGE PAINTING	
Rasmussen, Ray L. Kalispell, Montana	September 1, 1981	2
Ray, Harold, d.b.a. Ray's Trucking Service Ray, Jerry, d.b.a. Ray's Trucking Cooper, Michael, d.b.a. Cooper Trucking Ogden, Illinois Urbana, Illinois Ray, Jack	September 15, 1982	2

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Red Kap, Inc.	See BLUE BELL, INCORPORATED	
Redfield, Jim, Plumbing and Heating, Inc. Miller Place, New York Close, Larry, Vice-Pres. Redfield, James, Pres.	May 15, 1981	8,9
Reding, Edward, d.b.a. Reding Land Survey Co. Lakeview, Missouri	March 16, 1981	2
Reid, Russell, d.b.a. Consolidated Cleaning Co. Ft. Walton Beach, Florida	August 2, 1982	2
Reliable Security Service, Inc. Rio Piedras, Puerto Rico Del Rosario, Juan Ernesto	June 15, 1981	2
Ricker, Carl J.	See PROFESSIONAL SECURITY OFFICERS COMPANY	
Ricker, John	See PROFESSIONAL SECURITY OFFICERS COMPANY	
Rick's Excavating, Inc. San Diego, California Wood, Henning P., Jr., Owner	September 15, 1983	3
Riverside Security Patrol and Alarm Service	See GEYER, HUBERT M.	
Roberts, William and Roberts, Charlotte, d.b.a. Statewide Construction Company Franklinville, New Jersey	March 15, 1982	2
Rodenhiser, John A.	See MARVEL-HANSEN, INC.	
Rojo Masonry and Concrete Company, Inc. Maspeth, New York Sini, Joseph, Pres.	February 1, 1983	5,8,9

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Romanow Building Services, Inc. Saginaw, Michigan Romanow, Harry	April 1, 1981	2
Rose City Glass Company Norwich, Connecticut Bibeau, Maurice, Partner	August 17, 1981	20
Rubin, Leonard Los Angeles, California	August 3, 1981	2
Rupp, H. E., d.b.a. Rupp, H. E., Construction Bridgeville, California	April 1, 1981	2
S.T.C. Construction Co., and its officers, subsidiaries, and divisions, and all purchasers, successors, assignees and transferees Cherry Hill, New Jersey	July 15, 1980	4
Santos, F., Painting, Inc. Westport, Massachusetts Santos, Frank, Owner	March 15, 1982	8
Savelieff, Timofei Mt. Angel, Oregon	June 15, 1981	2
Schnell, Michael B.	See ALL STAR RESTORATION, INC.	
Schwebke, Mark Monmouth, Oregon	March 16, 1981	2
Scott, William M. H.	See MAHONE HARRISON CONSTRUCTION CO., INC.	
Serva Flex, Inc., a.k.a. Serva Flex, Serva Flex CBM, Serva Flex, Ltd., and Combined Maintenance Company Olympia Fields, Illinois Andover, Minnesota Tolbert, Carl	February 1, 1982	2

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Sheehan, Robert	See POST TRANSPORT, INC.	
Simmons, John A. Barberton, Ohio	June 1, 1982	2
Sims, Charles C., d.b.a. Lafayette Janitorial Services Seaside, California	November 16, 1981	2
Sini, Joseph	See ROJO MASONRY AND CONCRETE CO. INC.	
Sloan, Daniel	See MENLO SERVICE CORPORATION	
Smiley, Eugene, d.b.a. Just Rite Cleaners Anchorage, Alaska	February 1, 1982	2
Smith, Jerry, Inc. Philadelphia, Pennsylvania Glassman, Ralph, Treas. Mastrobuoni, John, Sec. Smith, Jerry, Pres.	May 2, 1983	21,6
Smith, Quentin	See CHEROKEE INDIAN DEVELOPMENT CORP.	
Smith, William, d.b.a. Atlantic Maintenance Co. Pleasantville, New Jersey	May 17, 1982	2
Smith, William E. Allen Park, Michigan	May 17, 1982	2
Smokowski, Audrey	See AUBERN BLOCK HAULING COMPANY, INC.	
Smyth, George W. and Smyth, Wayne, d.b.a. Smyth Trucking Enfield, Connecticut	November 16, 1981	2
Southern Business Systems Troy, Alabama Swindall, Jack, Pres.	July 15, 1982	2

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Spivey, William	See TRANSCONTINENTAL CLEANING SERVICE COMPANY, INC.	
Star Route Mail Service	See AULT, WILLIAM J., SR.	
Statewide Construction Company	See ROBERTS, WILLIAM	
Stearns Tile and Carpet Company, Inc. Holly Hill, Florida Stearns, Robert, Pres.	March 2, 1981	8,9
Stennis, Alton	See PROFESSIONAL FLOOR CRAFTERS	
Superior Construction Co. Coralville, Iowa Westminster, Colorado Hansen, James W., Pres.	February 1, 1983	5,8,9
Swindall, Jack	See SOUTHERN BUSINESS SYSTEMS	
Tamp Corporation and Torrence, James F., d.b.a. Jim's Stripping and Waxing Service Arlington Heights, Illinois	February 16, 1982	2
Tassell, Martin C.	See LUMBERCRAFT	
Thomberg Industries, Inc. d.b.a. Carpet Brokers, Inc. Davenport, Iowa Moore, Larry, Pres. Bergstrom, Thomas P., Exec. Vice Pres.	November 15, 1982	8
Tiffany Food Services, Inc. Bohemia, New York Ronkonkoma, New York Flanagan, Joseph, Pres.	March 1, 1982 May 17, 1982	2 2
Timberline Reforestation, Inc. Curtin, Oregon Good, Gary	March 1, 1982	2

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Tolbert, Carl	See SERVA FLEX, INC.	
Toll, William E.	See TOP ELECTRIC CO., INC.	
Top Electric Co., Inc. Norwood, Massachusetts Toll, William E., Pres.	June 15, 1981	3
Torrence, James F.	See TAMP CORPORATION	
Toyo Landscaping Company Santa Ana, California Ohshita, Francis	November 16, 1981	2
Transcontinental Cleaning Service Company, Inc., a subsidiary of Trans- continental, Inc. Gurnee, Illinois Spivey, William, Pres.	February 2, 1981	2
Trans-Minority Enterprises, Inc. Florissant, Missouri	February 1, 1982	2
Transway, Inc. Metairie, Louisiana	March 16, 1981	2
Triple B Builders, Inc. El Cajon, California Buckner, Robert	August 16, 1982	2
Turney, Lynn	See WESTGATE HOMES, INC.	
Unga Corporation Foster City, California Unga, Willis L., Pres.	April 1, 1981	2
United Investigative Agencies, Inc. Alexandria, Virginia	May 17, 1982	2
Upton, M. L.	See A-1 BUILDING CONTRACTORS, INC.	
V.A.W. Industries, Inc.	See WINSTEAD, VERNON A.	
Valente, James	See BEST INDUSTRIES, INC.	

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Vega Enterprises, Inc., d.b.a. Vega Moving & Storage El Paso, Texas Vega, Joe, Jr.	March 16, 1981	2
Venbro Industries, Inc. Scotia, New York Venditti, Louis A., Pres.-Treas.	November 15, 1982	5,12 20
Venditti, Louis A.	See VENBRO INDUSTRIES, INC.	
Walters, King, d.b.a. Quarters Cleaning Service Jin's Janitorial Service Ft. Ord Cleaning Service Walters Quarters Cleaning Service Marina, California	December 1, 1981	2
Wendel and Company, Inc. Covington, Ohio Lauber, Joseph, Gen. Mgr.	July 15, 1981	3
Wentworth, George E., Jr.	See HAWKER INDUSTRIES, INC.	
Westgate Homes, Inc. Mingo County, West Virginia Stephenville, Texas Turney, Lynn, Owner	March 15, 1982	2
Westside Landscaping Akron, Ohio Johnson, Jimmie L., Owner	March 15, 1982	5,21
Wickham, Harry	See MADISON AVENUE BUILDERS, INC.	
Willman, Bernice, d.b.a. Willman, Bernice, Mail Hauling, and as execu- trix for the estate of Willman, Lawrence G. Erie, Pennsylvania Willman, Lee	April 1, 1981	2

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Wilson, Emeal, Sr.	See A-1 JANITORIAL SERVICES, INC.	
Wilson, Jami E.	See A & E ELECTRIC COMPANY, INC.	
Wilson, Ollie	See A-1 JANITORIAL SERVICES, INC.	
Winstead, Vernon A., d.b.a. V.A.W. Industries, Inc. Chicago, Illinois	July 15, 1982	2
Winters, Stephen H.	See ECOLOGYNE CORPORATION	
Wood, Henning P., Jr.	See RICK'S EXCAVATING, INC.	
Woolard's Light Hauling Philadelphia, Pennsylvania Woolard, Marvin, Owner	May 1, 1981	8
Worcester County Refrigeration, Inc. Worcester, Massachusetts Freeman, Anton O., Treas. Generelli, James, Pres.	September 1, 1981	15
Workman Builders Utica, Ohio Workman, Larry, Owner	May 2, 1983	5,8,10
Wrangler, Mr., Division	See BLUE BELL, INCORPORATED	
Wrangler Shops of Puerto Rico, Inc.	See BLUE BELL, INCORPORATED	
Wright, Rusty Alpine, Arizona	November 16, 1981	2
Yardmaster, Inc. Painesville, Ohio Colwell, Rick, Vice-Pres. Kluznik, Kurt, Pres.	April 15, 1983	20
Yeager, Dorne	See A-ALLIED AMERICAN, INC.	

<u>Contractor, Firm or Individual</u>	<u>Debarment Date</u>	<u>Code</u>
Yeager, Eloise	See A-ALLIED AMERICAN, INC.	
Yeager, Kenneth	See A-ALLIED AMERICAN, INC.	
Yellow Coach Lines, Inc. Bristol, Virginia Campbell, Thomas, Pres. Campbell, William, Vice-Pres.	February 1, 1982	2
Zigler, Ken, d.b.a. Zigler Enterprises Toledo, Oregon Eureka, California	February 1, 1982	2

Harry R. Van Cleve
 Harry R. Van Cleve
 Acting General Counsel